



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
SHELBY COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
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Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky
Honorable Paul E. Patton, Governor
John P. McCarty, Secretary
Finance and Administration Cabinet
Mike Haydon, Secretary, Revenue Cabinet
Honorable Bobby Stratton, Shelby County Judge/Executive
Members of the Shelby County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Shelby County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Shelby County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Shelby County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Shelby County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Bobby Stratton, Shelby County Judge/Executive

Members of the Shelby County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Shelby County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying comment and recommendation, included herein, which discusses the following area of noncompliance:

- Competitive Bids Were Not Requested For The Purchase Of An Ambulance

In accordance with Government Auditing Standards, we have also issued our report dated March 7, 2000 on our consideration of Shelby County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -

March 7, 2000

SHELBY COUNTY OFFICIALS

June 30, 1999

Bobby Stratton	County Judge/Executive
Chuck Hickman	County Attorney
Sue Carole Perry	County Clerk
Kathy Nichols	Circuit Court Clerk
Harold E. Tingle	Sheriff
Bobby Waits	Jailer
Brad McDowell	Property Valuation Administrator
Paula Webb	County Treasurer
Tommy Sampson	Coroner
Bob Walters	Magistrate
Robert L. Samples	Magistrate
Cordy Armstrong	Magistrate
Betty Curtsinger	Magistrate
Tony Carriss	Magistrate
Mike Whitehouse	Magistrate
Hoby Henninger	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

SHELBY COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:

Cash	\$ 1,846,749
Investments	4,165,329
Notes Receivable (Note 4A)	46,879

Road and Bridge Fund:

Cash	598,911
Investments	800,000

Jail Fund:

Cash	79,371
------	--------

Jail Commissary Fund:

Cash	51,566
------	--------

Local Government Economic Assistance Fund:

Cash	292,575
------	---------

Emergency Medical Services Fund:

Cash	32,565
------	--------

Revolving Fund:

Cash	74,390
Notes Receivable (Note 4B)	7,228

Community Development Block Grant Fund:

Cash	99,947
Notes Receivable (Note 4C)	39,556

Special Fund:

Cash	4,540
------	-------

Occupational License Fee Fund:

Cash	30,539
------	--------

Clear Creek Fund:

Cash	322,773
Investments	3,971,081

Operating Account - Cash

277

Payroll Account - Cash

1,204

City Tax Account - Cash

2

Other Resources

Special Fund:

Amounts to be Provided for in Future Years for

Capital Lease Payments (Note 4D)	735,000
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The accompanying notes are an integral part of the financial statements.

SHELBY COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Assets and Other Resources (Continued)

Other Resources (Continued)

Clear Creek Fund:

Amounts to be Provided for General Obligation Bonds (Note 5)	\$ 5,200,000
--	--------------

Total Assets and Other Resources	<u>\$ 18,400,482</u>
----------------------------------	----------------------

Liabilities and Fund Balances

Liabilities

General Fund:

Deferred Revenue (Note 4A)	\$ 46,879
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Revolving Fund:

Deferred Revenue (Note 4B)	7,228
----------------------------	-------

Community Development Block Grant Fund:

Deferred Revenue (Note 4C)	39,556
----------------------------	--------

Special Fund:

Capital Lease Obligation (Note 4D)	735,000
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Clear Creek Fund:

General Obligation Bonds (Note 5)	5,200,000
-----------------------------------	-----------

Operating Account	277
-------------------	-----

Payroll Account	1,204
-----------------	-------

City Tax Account	2
------------------	---

Fund Balances

Reserved:

Jail Commissary Fund	51,566
----------------------	--------

Revolving Fund	74,390
----------------	--------

Community Development Block Grant Fund	99,947
--	--------

Special Fund	4,540
--------------	-------

Clear Creek Fund	4,293,854
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The accompanying notes are an integral part of the financial statements.

SHELBY COUNTY
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
June 30, 1999
(Continued)

Liabilities and Fund Balances (Continued)

Fund Balances (Continued)

Unreserved:

General Fund	\$ 6,012,078
Road and Bridge Fund	1,398,911
Jail Fund	79,371
Local Government Economic Assistance Fund	292,575
Emergency Medical Services Fund	32,565
Occupational License Fee Fund	<u>30,539</u>

Total Liabilities and Fund Balances	<u>\$ 18,400,482</u>
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The accompanying notes are an integral part of the financial statements.

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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

SHELBY COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Schedule of Operating Revenue	\$ 8,897,356	\$ 3,871,708	\$ 1,127,609	\$ 793,217
Transfers In	3,615,115	1,765,000	347,500	471,300
Bond Proceeds	5,157,257			
Kentucky Advance Revenue Program	1,235,255	1,235,255		
Jail Commissary Fund Receipts	153,760			
Total Cash Receipts	<u>\$ 19,058,743</u>	<u>\$ 6,871,963</u>	<u>\$ 1,475,109</u>	<u>\$ 1,264,517</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 6,328,335	\$ 2,823,671	\$ 1,076,174	\$ 1,187,893
Schedule of Other Expenditures	1,511,832			
Transfers Out	3,615,115	1,497,615		
City of Simpsonville	103,925			
Bank Charges	183			
Kentucky Advance Revenue Program Repaid:				
Principal	1,235,255	1,235,255		
Interest	27,024	27,024		
Capital Lease - Principal Paid	28,000			
Jail Commissary Fund Expenditures	127,912			
Total Cash Disbursements	<u>\$ 12,977,581</u>	<u>\$ 5,583,565</u>	<u>\$ 1,076,174</u>	<u>\$ 1,187,893</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 6,081,162	\$ 1,288,398	\$ 398,935	\$ 76,624
Cash Balance - July 1, 1998 *	<u>6,289,174</u>	<u>4,723,680</u>	<u>999,976</u>	<u>2,747</u>
Cash Balance - June 30, 1999 *	<u><u>\$ 12,370,336</u></u>	<u><u>\$ 6,012,078</u></u>	<u><u>\$ 1,398,911</u></u>	<u><u>\$ 79,371</u></u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

SHELBY COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 1999
(Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Emergency Medical Services Fund	Revolving Fund	Community Development Block Grant Fund	Special Fund
\$	\$ 40,034	\$ 641,310 504,596	\$ 27,911	\$ 14,603	\$ 66,307
153,760					
\$ 153,760	\$ 40,034	\$ 1,145,906	\$ 27,911	\$ 14,603	\$ 66,307
\$	\$ 41,205	\$ 1,151,383	\$ 9,801	\$	\$ 38,208
5,000					
127,912					28,000
\$ 132,912	\$ 41,205	\$ 1,151,383	\$ 9,801	\$ 0	\$ 66,208
\$ 20,848 30,718	\$ (1,171) 293,746	\$ (5,477) 38,042	\$ 18,110 56,280	\$ 14,603 85,344	\$ 99 4,441
\$ 51,566	\$ 292,575	\$ 32,565	\$ 74,390	\$ 99,947	\$ 4,540

The accompanying notes are an integral part of the financial statements.

SHELBY COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Occupational License Fee Fund	Clear Creek Fund
<u>Cash Receipts</u>		
Schedule of Operating Revenue	\$ 2,192,947	\$ 121,710
Transfers In		526,719
Bond Proceeds		5,157,257
Kentucky Advance Revenue Program		
Jail Commissary Fund Receipts		
Total Cash Receipts	<u>\$ 2,192,947</u>	<u>\$ 5,805,686</u>
<u>Cash Disbursements</u>		
Comparative Schedule of Final Budget and Budgeted Expenditures	\$	\$
Schedule of Other Expenditures		1,511,832
Transfers Out	2,112,500	
City of Simpsonville	103,925	
Bank Charges	183	
Kentucky Advance Revenue Program		
Repaid:		
Principal		
Interest		
Capital Lease - Principal Paid		
Jail Commissary Fund Expenditures		
Total Cash Disbursements	<u>\$ 2,216,608</u>	<u>\$ 1,511,832</u>
Excess (Deficiency) of Cash Receipts		
Over (Under) Cash Disbursements	\$ (23,661)	\$ 4,293,854
Cash Balance - July 1, 1998 *	<u>54,200</u>	
Cash Balance - June 30, 1999 *	<u>\$ 30,539</u>	<u>\$ 4,293,854</u>

* Cash Balance Includes Investments

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Shelby County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Jail Commissary as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Shelby County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system, which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.85 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

A. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bonds.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 3. Deposits and Investments (Continued)

B. Investments

The county's investments are categorized below to give an indication of the level of risk assumed by the county at year-end. Category 1 includes investments that are insured or registered or the securities are held by the county or by the county's agent in the county's name. Category 2 includes uninsured and unregistered investments where the securities are held by the financial institution in the county's name. Category 3 includes uninsured and unregistered investments where the securities were held by the financial institution, but not in the county's name.

Types of Investments	Category 1	Category 2	Category 3	Carrying Amount	Market Value
Repurchase Agreements	\$	\$	\$ 3,971,081	\$ 3,971,081	\$ 3,971,081

Note 4. Notes Receivables, Leases, and Liabilities

A. General Fund - Notes Receivable

On August 13, 1985, the Shelby County Fiscal Court loaned the Shelby County Sanitation District #1 \$65,000 for the purpose of securing easements for a sanitary sewer system project. Interest is payable at an annual rate of 7.5 percent, and the loan is to be repaid when funds become available. The balance receivable on June 30, 1999 was \$46,879.

B. Revolving Fund - Notes Receivable

During project year 1984, CDBG No. B-84-DC-21-0001(024) for \$123,000 was awarded to Shelby County and Logan's Textile Rental for a relocation and expansion project. The Corporation is obligated to repay the Shelby County Revolving Fund \$123,000 at a 3 percent interest rate over 15 years. The payments, including interest, are \$1,070 per month; as of June 30, 1999, the amount due was \$7,228.

C. Community Development Block Grant Fund - Note Receivable

During project year 1991, CDBG No. B-91-DC-21-0001(047) for \$132,000 was awarded to Shelby County and Logan's Uniform Division for a relocation and expansion project. The Corporation is obligated to repay the Shelby County CDBG Fund \$120,000 at a 3 percent interest rate over 10 years. The payments, including interest, are \$1,159 per month; on June 30, 1999, the amount due was \$39,556.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 4. Notes Receivables, Leases, and Liabilities (Continued)

D. Special Fund - Notes Receivable and Liability

1) Simpsonville Sewer Plant

On September 1, 1992, Shelby County Fiscal Court entered into a lease agreement with the Kentucky Association of Counties Leasing Trust (KACoLT) Program for \$560,000. This money was then subleased to the City of Simpsonville for the purpose of making improvements to the Simpsonville Sewer Plant. During the fiscal year, the county received \$15,000 principal and \$25,059 interest from the City of Simpsonville. The county then paid this money to Bank One (the trustee). The balance of the receivable and the liability on June 30, 1999 was \$468,000.

2) US 60 Water District (Woodlawn)

On November 1, 1993, Shelby County Fiscal Court entered into a lease agreement with the Kentucky Association of Counties Leasing Trust (KACoLT) Program for \$237,000. The purpose of the lease was for waterline extension. The project was subleased to the US 60 Water District. During the fiscal year, the county received \$10,000 principal and \$8,909 interest from the US 60 Water District. The county then paid this money to Bank One (the trustee). The balance of the receivable and the liability on June 30, 1999 was \$192,000.

3) US 60 Water District (Rockbridge)

On August 7, 1996, Shelby County Fiscal Court entered into a lease agreement with the Kentucky Association of Counties Leasing Trust (KACoLT) Program for \$80,000. The purpose of the lease was for construction of rural water lines. The project was subleased to the US 60 Water District. During the fiscal year, the county received \$3,000 principal and \$4,240 interest from the US 60 Water District. The county then paid this money to Bank One (the trustee). The balance of the receivable and the liability on June 30, 1999 was \$75,000.

Total Special Fund Leases and Liabilities were \$735,000 as of June 30, 1999.

Note 5. General Obligations Bonds – Clear Creek Fund

Shelby County Fiscal Court (County) issued general obligation bonds of 5,200,000, series 1999, dated April 1, 1999, to fund the acquisition and construction of the Clear Creek Family Activities Center. These bonds were issued at varying interest rates ranging from 3.40% to 4.85%, and will be retired by August 1, 2020. Interest payments are due on February 1 and interest and principal August 1. Fiscal Court has entered into a lease agreement with the City of Shelbyville (City) and the Shelbyville/Shelby County Parks and Recreation Commissions (Parks Commission) for their portion of the bond issue. The City is responsible for \$500,000 in principal and interest payments,

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 5. General Obligations Bonds – Clear Creek Fund (Continued)

the Parks Commission \$2,200,000, and the County \$2,500,000. The City and the Parks Commission make their principal and interest payments to the County, which, in turn, pays the paying agent. Principal payment requirements and scheduled interest for the retirement of the bonds are as follows:

<u>Fiscal Year Ended</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
June 30, 2000	\$ 190,530	\$ 35,000
June 30, 2001	226,410	100,000
June 30, 2002	222,320	130,000
June 30, 2003	217,390	140,000
June 30, 2004	211,095	195,000
Thereafter	<u>1,943,368</u>	<u>4,600,000</u>
Totals	<u>\$ 3,011,113</u>	<u>\$ 5,200,000</u>

Note 6. Insurance

For the fiscal year ended June 30, 1999, Shelby County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

SHELBY COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 1,506,434	\$ 3,871,708	\$ 2,365,274
Road and Bridge Fund	718,839	1,127,609	408,770
Jail Fund	1,238,463	793,217	(445,246)
Local Government Economic Assistance Fund	213,490	40,034	(173,456)
Emergency Medical Services Fund	1,151,739	641,310	(510,429)
Revolving Fund	34,541	27,911	(6,630)
Community Development Block Grant Fund	786,959	14,603	(772,356)
Special Fund	69,279	66,307	(2,972)
Total	<u>\$ 5,719,744</u>	<u>\$ 6,582,699</u>	<u>\$ 862,955</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 5,719,744
Add: Budgeted Prior Year Surplus			2,695,326
Less: Other Financing Uses			<u>(28,000)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 8,387,070</u>

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SCHEDULE OF OPERATING REVENUE

SHELBY COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 1,521,294	\$ 1,521,294	\$	\$
Excess Fees - 1996	12,556	12,556		
Excess Fees - 1997	118,073	118,073		
Excess Fees - 1998	227,084	227,084		
County Clerk:				
Deed Transfer Tax	110,508	110,508		
Delinquent Taxes	46,696	46,696		
Excess Fees - 1998	223,356	223,356		
Tangible Personal Property Taxes:				
Other Counties	46,683	46,683		
County Clerk	210,615	210,615		
Omitted Personal Property	2,249	2,249		
Bank Deposit Franchise Tax	75,684	75,684		
Occupational Employment Tax	2,189,567			
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 4,784,365	\$ 2,594,798	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Federal Receipts - State Treasurer</u>				
Federal DES/FEMA Reimbursement	\$ 3,278	\$ 3,278	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 73,183	\$	\$	\$ 73,183
Medical Allotments	48,998			48,998
DUI Service Fees	8,967			8,967
Housing State Prisoners	109,861			109,861
Class D Felons	381,500			381,500
Housing Juveniles	12,060			12,060
Truck License Distribution	161,449		161,449	
County Road Aid	727,466		727,466	
Emergency Road Aid	91,033		91,033	
Base Court Revenue	47,307	47,307		

SHELBY COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Emergency Medical Services Fund	Revolving Fund	Community Development Block Grant Fund	Special Fund	Occupational License Fee Fund
\$	\$	\$	\$	\$	\$
					2,189,567
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,189,567
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$	\$	\$	\$	\$	\$

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SHELBY COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Clear Creek Fund
Revenue From Local Taxes <u>and Excess Fees</u>	
Sheriff:	
Taxes	\$
Excess Fees - 1996	
Excess Fees - 1997	
Excess Fees - 1998	
County Clerk:	
Deed Transfer Tax	
Delinquent Taxes	
Excess Fees - 1998	
Tangible Personal Property Taxes:	
Other Counties	
County Clerk	
Omitted Personal Property	
Bank Deposit Franchise Tax	
Occupational Employment Tax	
Totals	<u>\$ 0</u>
<u>Federal Receipts - State Treasurer</u>	
Federal DES/FEMA Reimbursement	<u>\$ 0</u>
<u>Kentucky State Treasurer</u>	
Jail:	
Allotments	\$
Medical Allotments	
DUI Service Fees	
Housing State Prisoners	
Class D Felons	
Housing Juveniles	
Truck License Distribution	
County Road Aid	
Emergency Road Aid	
Base Court Revenue	

SHELBY COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer (Continued)</u>				
Election Expense Reimbursement	\$ 11,220	\$ 11,220	\$	\$
Courthouse Rental - AOC	68,313	68,313		
Refunds:				
Legal Process Tax	179	179		
Drivers Licenses	3,006		3,006	
Dog Licenses	812	812		
Sheriff Bond Premium	91	91		
Board of Assessments	200	200		
Severance Taxes:				
Coal Impact	29,750			
Grants:				
Senate Bill 66	29,500			
Disaster and Emergency Assistance				
Grant - Coordinator Salary	2,228	2,228		
ADF	11,595	11,595		
KLEFPF	30,321	30,321		
Land Conservation	62,960	62,960		
Totals	<u>\$ 1,911,999</u>	<u>\$ 235,226</u>	<u>\$ 982,954</u>	<u>\$ 634,569</u>

Miscellaneous Revenue

Interest Earned	\$ 420,194	\$ 302,991	\$ 55,691	\$
Circuit Court Clerk:				
Jail Cost	35,899			35,899
Work Release	40,810			40,810
Bond Fees	4,104			4,104
Licenses and Permits:				
Building Permits	52,231	52,231		
Cable TV Franchise	47,217	47,217		
Charges for Services:				
Emergency Medical Service	521,069			
Dog Pound	4,934	4,934		
Telephone Commissions	33,185	39		33,146
Rentals and Leases (Miscellaneous)	4,800	4,800		
Courthouse Rentals	1,200	1,200		

SHELBY COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Emergency Medical Services Fund	Revolving Fund	Community Development Block Grant Fund	Special Fund	Occupational License Fee Fund
\$	\$	\$	\$	\$	\$
29,750	29,500				
<u>\$ 29,750</u>	<u>\$ 29,500</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 10,284	\$	\$ 1,772	\$	\$ 99	\$ 3,380

521,069

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SHELBY COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Clear Creek Fund
<u>Kentucky State Treasurer</u> (Continued)	
Election Expense Reimbursement	\$
Courthouse Rental - AOC	
Refunds:	
Legal Process Tax	
Drivers Licenses	
Dog Licenses	
Sheriff Bond Premium	
Board of Assessments	
Severance Taxes:	
Coal Impact	
Grants:	
Senate Bill 66	
Disaster and Emergency Assistance	
Grant - Coordinator Salary	
ADF	
KLEFPF	
Land Conservation	
Totals	\$ 0

Miscellaneous Revenue

Interest Earned	\$ 45,977
Circuit Court Clerk:	
Jail Cost	
Work Release	
Bond Fees	
Licenses and Permits:	
Building Permits	
Cable TV Franchise	
Charges for Services:	
Emergency Medical Service	
Dog Pound	
Telephone Commissions	
Rentals and Leases (Miscellaneous)	
Courthouse Rentals	

SHELBY COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
Reimbursement For Services	\$ 12,950	\$	\$	\$ 4,255
Jail Contract with Other Counties	32,798			32,798
Refunds	5,869			5,869
Revolving Loan	40,742			
Reimbursements:				
City of Shelbyville	76,291	76,291		
Parks Commission	75,733			
County Clerk, Sheriff, and				
Landfill Payrolls	625,283	537,180	88,103	
Resource Center	1,674	1,674		
Community Center	1,362	1,362		
Other Government Agencies -				
Fire, Sheriff, Health, Water				
City of Simpsonville	40,059			
Insurance	68,120	1,074		
U.S. 60 Water District (Rockbridge)	7,240			
U.S. 60 Water District (Woodlawn)	18,909			
Donations	15,000			
Miscellaneous Items	10,041	7,413	861	1,767
Totals	<u>\$ 2,197,714</u>	<u>\$ 1,038,406</u>	<u>\$ 144,655</u>	<u>\$ 158,648</u>
Total Operating Revenue	<u>\$ 8,897,356</u>	<u>\$ 3,871,708</u>	<u>\$ 1,127,609</u>	<u>\$ 793,217</u>

SHELBY COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Emergency Medical Services Fund	Revolving Fund	Community Development Block Grant Fund	Special Fund	Occupational License Fee Fund
\$	\$ 8,695	\$	\$	\$	\$
		26,139	14,603		
				40,059	
	67,046			7,240	
				18,909	
	15,000				
<u>\$ 10,284</u>	<u>\$ 611,810</u>	<u>\$ 27,911</u>	<u>\$ 14,603</u>	<u>\$ 66,307</u>	<u>\$ 3,380</u>
<u>\$ 40,034</u>	<u>\$ 641,310</u>	<u>\$ 27,911</u>	<u>\$ 14,603</u>	<u>\$ 66,307</u>	<u>\$ 2,192,947</u>

SHELBY COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Clear Creek Fund
<u>Miscellaneous Revenue</u> (Continued)	
Reimbursement For Services	\$
Jail Contract with Other Counties	
Refunds	
Revolving Loan	
Reimbursements:	
City of Shelbyville	
Parks Commission	75,733
County Clerk, Sheriff, and	
Landfill Payrolls	
Resource Center	
Community Center	
Other Government Agencies -	
Fire, Sheriff, Health, Water	
City of Simpsonville	
Insurance	
U.S. 60 Water District (Rockbridge	
U.S. 60 Water District (Woodlawn)	
Donations	
Miscellaneous Items	
Totals	\$ 121,710
Total Operating Revenue	\$ 121,710

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

SHELBY COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 55,375	\$ 55,347	\$ 28
Deputy County Judge/Executive	9,636	9,636	
Finance Officer	30,934	30,934	
Administrative Assistant	21,032	20,882	150
Secretary Assistant	13,849	13,849	
Advertising	7,942	7,942	
Maintenance and Repair Services -			
Office Equipment	5,885	5,643	242
Data Processing Supplies	1,000	629	371
Office Supplies	5,393	5,393	
Postage Charges	800	800	
Postage Machine Lease	1,065	291	774
Cellular Phone	400	314	86
Office Equipment	2,955	2,955	
Office of County Attorney:			
Salaries-			
County Attorney	30,472	30,472	
Assistant County Attorney	14,796	14,796	
Secretary	17,308	17,308	
Audit/Child Support	2,500		2,500
Delinquent Bill Preparation	322	322	
Office Supplies	5,000	4,956	44
Liability Insurance	1,600		1,600
Dues	1,100	750	350
Office of County Clerk:			
Salaries-			
County Clerk	55,375	52,962	2,413
Deputies	199,828	197,700	2,128
Expense Allowance	3,600	3,600	
Advertising	600	54	546

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Clerk: (Continued)			
Maintenance and Repair Services-			
Office Equipment	\$ 3,500	\$ 3,405	\$ 95
Book Binding	971	373	598
Tax Bill Preparation	5,500	5,464	36
Office Supplies	14,315	14,312	3
Telephone	4,085	4,026	59
Office of Sheriff:			
Salaries-			
Sheriff	54,244	52,961	1,283
Deputies	119,320	119,320	
Overtime	33,868	33,868	
Part-Time Personnel	37,822	23,712	14,110
Resource Officer	19,490	14,901	4,589
Sheriff - Other Wages	132,701	129,191	3,510
Office of County Coroner:			
Salaries-			
County Coroner	11,019	11,019	
Deputies	7,728	7,728	
Autopsies and Attendant Services	353	4	349
Gasoline	962	723	239
Office Supplies	786	784	2
Telephone	2,330	1,862	468
Training	552	552	
Maintenance Equipment	1,858	1,819	39
Fiscal Court:			
Magistrates Salaries	112,001	112,001	
Clean Community Program (CCP) -			
Salaries-			
Director	20,606	20,606	
Part-Time	1,993	1,993	
Sheriff KLEFPF Grant	30,100	29,924	176
Magistrate Expense	25,200	25,200	
Legal Fees	21,896	21,894	2

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Fiscal Court: (Continued)			
Matching Grant (GIS)	\$ 300	\$	\$ 300
Engineering Services	12,500	12,500	
Other Contracted Services	11,253	11,253	
Gasoline for Sheriff Vehicle	450	419	31
Auto Equipment (Sheriff)	3,639	2,787	852
Office Supplies - CCP	272	115	157
Court/Resource Office Equipment	2,591	2,590	1
Contributions-			
Development Corporation	38,000	38,000	
Agriculture Development Council	580		580
Merchants Association	2,000	2,000	
Chamber of Commerce	5,000	5,000	
Shelby County Tourism Commission	5,000	5,000	
Project Graduation	200	200	
Leadership Shelby	1,500	1,500	
American Legion Baseball	200	200	
Wessinger Pro Golf	1,000	1,000	
Special Project/AOC	4,749	4,749	
Memberships-			
Chamber of Commerce	350	300	50
Development Corporation	200	200	
KY Coal Counties Coalition	250	250	
KY County Judge/Executive Association	1,155	1,155	
KY Magistrates Association	923	923	
KY Heritage RC and D	50	50	
KIPDA	2,900	2,875	25
KACO	900	900	
NACO	438	438	
Postal Charges - CCP	200	200	
Registrations, Conferences, and Training	5,936	5,454	482
Telephone - Crimestoppers	300	235	65
Telephone - CCP	675	407	268
Sheriff Auto Phones	7,800	6,465	1,335

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Fiscal Court: (Continued)			
Sheriff Transportation Expense	\$ 300	\$	\$ 300
Maintenance and Repair Services -			
Sheriff	1,000	169	831
DARE Education	5,000	3,669	1,331
Miscellaneous - CCP	200	111	89
Rural Prevention	6,000	6,000	
Motor Vehicles - Sheriff	60,171	60,171	
Office of Property Valuation Administrator:			
Statutory Contribution	50,800	50,800	
Telephone	2,200	1,994	206
Office of Board of Assessment Appeals:			
Board and Committee Members Fees	800	400	400
Office of County Treasurer:			
County Treasurer Salary	38,213	38,213	
Office Supplies	9,446	2,220	7,226
Postal Charges	400	400	
Office of Tax Administration:			
Administrator Salary	35,266	35,266	
Maintenance and Repair Services -			
Office Equipment	1,000	507	493
Data Processing Supplies	500		500
Office Supplies	6,015	5,952	63
Postal Charges	2,000	2,000	
Telephone	1,000	924	76
Office Equipment	9,468	3,995	5,473
County Law Library:			
Library Services	1,200	1,200	

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Elections:			
Per Diem-			
Election Commissioners	\$ 1,520	\$ 1,280	\$ 240
Election Officers	17,000	16,157	843
Advertising	1,990	1,631	359
Polling Places	7,914	7,715	199
Other Supplies and Materials	1,249	1,249	
Maintenance and Repair Services -			
Voting Machines	7,700	7,392	308
Planning and Zoning:			
Fees	3,600	3,600	
Courthouse:			
Salaries-			
Custodial Personnel	14,381	12,873	1,508
Maintenance	19,062	14,342	4,720
Laundry Services	3,153	3,153	
Elevator Maintenance	1,400	1,383	17
Custodial Supplies	2,176	2,176	
Refunds	2,000	1,782	218
Renewals and Repairs	24,338	11,266	13,072
Telephone	12,412	12,166	246
Utilities	22,000	17,078	4,922
Other County Properties:			
Maintenance and Repair Services -			
Buildings	7,346	6,552	794
Community Center	5,000	2,118	2,882
Underground Tanks	5,000		5,000
Telephone	725	600	125
Utilities	10,073	10,014	59
Annex Building:			
Maintenance and Repair Services -			
Buildings	10,702	10,700	2
Utilities	8,500	5,741	2,759

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u>			
Constables:			
Constables Salary	\$ 32,684	\$ 32,684	\$
Uniforms	1,490	1,445	45
Building Code Enforcement:			
Inspector Salary	7,200	7,200	
Building Inspection Fees	30,000	15,181	14,819
Travel Expenses	1,800	1,800	
Refunds	16,264	16,263	1
Telephone	720	663	57
County Fire Department:			
Contributions	16,800	16,800	
Disaster and Emergency Services:			
Director Salary	12,979	12,979	
Gasoline	3,951	3,951	
Machinery and Equipment	3,100	3,072	28
Office Supplies	650	369	281
Telephone	1,700	1,190	510
Maintenance and Repair Services	3,087	3,087	
Safety Program	3,776	2,802	974
Forest Fire Protection:			
Kentucky State Treasurer	898	838	60
Commonwealth Attorney:			
Contribution	9,000	9,000	
Office of Public Defender:			
Public Advocacy Program	3,103	3,103	

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries-			
Animal Control Officer	\$ 19,926	\$ 19,818	\$ 108
Assistant	14,564	14,483	81
Control Labor	600	577	23
Maintenance and Grounds	8,883	8,883	
Control Fees	802	737	65
Animal Food and Supplies	8,759	7,716	1,043
Gasoline	1,750	1,438	312
Telephone	1,470	1,375	95
Car Telephone	700	443	257
Utilities	1,500	947	553
Uniforms	450	420	30
Miscellaneous	(50)	(84)	34
Sanitary Landfill:			
Plant Operations Equipment	66,405		66,405
Water System:			
Special Projects	66,000	21,829	44,171
Soil and Water Conservation:			
Contribution	25,000	25,000	
<u>Social Services</u>			
Service to Indigents:			
Contributions-			
Resource Center	14,200	14,200	
Big Brothers/Big Sisters	5,000	5,000	
Senior Citizens Program:			
Meals On Wheels	2,000	2,000	
Contribution - Senior Citizens	20,000	20,000	

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Social Services</u> (Continued)			
Services to Children and Youth:			
Contributions-			
Ruritan Clubs	\$ 3,000	\$ 3,000	\$
Community Centers	2,500	2,500	
Dorman Training Center	5,000	5,000	
Utilities	15,521	14,998	523
Friend of the Court:			
Consultant	19,000	19,000	
Medical Services	1,190	1,189	1
Pauper Burials	1,810	375	1,435
Food	4,000	1,143	2,857
General Charity and Welfare:			
General Charity and Welfare	15,000	15,000	
County Farm:			
County Property Improvements	56,915	54,786	2,129
County Property Machine/Equipment	14,680	16,499	(1,819)
Other Social Service Programs:			
Contributions	5,000	5,000	
<u>Recreation and Culture</u>			
Parks:			
Contributions-			
Law Enforcement	2,381	2,381	
Summer Youth Program	3,000	3,000	
Parks and Recreation Board	150,000	150,000	
Park Equipment	12,500	12,500	
Land Grant Expenses	2,680	295	2,385
Moffett Land Grant	62,960	62,960	
Other Recreation Programs:			
Contributions	30,000	30,000	

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Recreation and Culture</u> (Continued)			
Celebrations, Festivals, and Cultural Programs:			
Contributions	\$ 15,000	\$ 5,050	\$ 9,950
Other Cultural Programs:			
Historic Preservation	2,000	2,000	
Contribution - Fountain	500	500	
<u>Administration</u>			
General Services:			
Audit Services	19,047	9,690	9,357
Insurance-			
Contractor	8,400	1,485	6,915
Law Enforcement	16,087	10,854	5,233
American Disability Act	4,290	990	3,300
Building and Contents	23,000	13,312	9,688
Errors and Omissions	10,900	10,900	
Liability	31,000	9,900	21,100
Fidelity and Security Bonds	18,000	6,794	11,206
Professional Liability	4,200	2,475	1,725
Vehicles and Equipment	12,033	8,321	3,712
County Assessment	12,000		12,000
Miscellaneous	1,000	1,000	
Payments to Governmental Agencies	3,000	3,000	
Refund Other Agencies	190,960	190,960	
Transfers to Other Funds:			
Reserve for Transfers	2,660		2,660
Fringe Benefits (Employer's Share):			
County Contributions-			
Social Security	98,919	89,470	9,449
Retirement	125,626	125,626	
Employee Insurance - Health	62,131	62,131	

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Fringe Benefits (Employer's Share): (Continued)			
Unemployment Insurance	\$ 15,000	\$ 4,022	\$ 10,978
Workers' Compensation	43,698	1,055	42,643
Total General Fund	\$ 3,217,247	\$ 2,823,671	\$ 393,576
<u>ROAD AND BRIDGE FUND</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Engineer Salary	\$ 46,673	\$ 46,673	\$
Office Supplies	1,500	603	897
Utilities	10,300	10,052	248
Road Maintenance:			
Road Worker Salaries	371,442	344,413	27,029
Contracted Services - Emergency	172,656	86,328	86,328
Asphalt	30,000	28,176	1,824
Hot Mix	538,261	251,174	287,087
Crushed Stone and Gravel	52,000	51,870	130
Diesel Fuel	14,411	5,425	8,986
Garage Supplies	8,500	7,951	549
Road Materials	35,700	21,745	13,955
Petroleum Products	25,000	16,093	8,907
Pipe - Concrete	19,970	7,938	12,032
Signs	10,000	4,287	5,713
Salt	16,263	16,263	
Insurance - Liability	20,000	5,235	14,765
Insurance - Vehicles and Equipment	14,237	9,900	4,337
Road Repairs	51,030	51,021	9
Highway Equipment	33,672	26,215	7,457
<u>Road Facilities</u>			
Road Safety:			
Road Drug Enforcement	2,000	685	1,315

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Capital Projects</u>			
Bridges:			
Contracted Construction - Bridges	\$ 100,000	\$	\$ 100,000
<u>Administration</u>			
Fringe Benefits (Employer's Share):			
County Contributions-			
Social Security	33,000	28,453	4,547
Retirement	35,000	31,494	3,506
Employee Insurance - Health	35,000	23,829	11,171
Unemployment Insurance	4,200		4,200
Workman's Compensation	38,000	351	37,649
Total Road and Bridge Fund	\$ 1,718,815	\$ 1,076,174	\$ 642,641
<u>JAIL FUND</u>			
<u>Protection to Persons and Property</u>			
Office of Jailer:			
Salaries-			
Jailer	\$ 55,343	\$ 52,389	\$ 2,954
Deputies	335,800	335,292	508
Administrative Assistance	24,908	24,836	72
Secretary	21,781	21,773	8
Cooks	36,200	35,439	761
Maintenance	31,265	31,216	49
Part-Time Personnel	40,000	34,166	5,834
Contracts With Government Agencies	10,655	110	10,545
Maintenance and Repair Services -			
Buildings	4,000	3,988	12
Equipment	11,725	11,687	38
Custodial Supplies	18,000	16,529	1,471
Food	199,100	199,003	97
Van Maintenance and Gas	2,500	1,562	938
Linens	4,700	2,951	1,749
Office Supplies	4,500	4,458	42

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Prisoner Hygiene	\$ 9,275	\$ 9,153	\$ 122
Inmate Uniforms	4,325	3,308	1,017
Staff Uniforms	6,100	6,044	56
Medical Services	84,495	81,890	2,605
Telephone	6,900	6,874	26
Jail Maintenance/Reimbursements	1,320	1,299	21
Utilities	55,000	50,494	4,506
Miscellaneous	1,000	819	
Juvenile Detention:			
Contracts With Government Agencies	81,735	81,685	50
Medical Services	7,107	3,599	3,508
<u>Administration</u>			
General Services:			
Insurance -			
Building	1,000		1,000
Liability	10,000	9,900	100
Memberships	300	200	100
Registrations, Conferences, and			
Training	2,000	1,282	718
Reserve for Transfer	8,175		8,175
Fringe Benefits (Employer's Share):			
County Contributions-			
Social Security	38,700	38,687	13
Retirement	62,700	62,695	5
Employee Insurance - Health	38,400	36,592	1,808
Unemployment Insurance	200		200
County Contributions-			
Workman's Compensation	22,000	17,973	4,027
Total Jail Fund	\$ 1,241,209	\$ 1,187,893	\$ 53,135

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND			
<u>Roads</u>			
Road Maintenance-			
Contracted Construction - Bridges	\$ 30,256	\$	\$ 30,256
Equipment	50,000	41,205	8,795
Total Local Government Economic Assistance Fund	<u>\$ 80,256</u>	<u>\$ 41,205</u>	<u>\$ 39,051</u>

EMERGENCY MEDICAL SERVICES

Protection to Persons and Property

Ambulance Service:

Salaries-

Supervisor	\$ 38,053	\$ 38,053	\$
Bookkeeper	24,674	24,674	
Medical Personnel	550,100	538,155	11,945
Medical Director	3,600	3,600	
Mechanic	18,121	18,121	
Maintenance Agreements	12,000	9,965	2,035
Maintenance and Repair Services-			
Radio	9,500	9,025	475
Vehicle	26,896	26,878	18
Office Supplies	6,430	6,429	1
Petroleum Products	12,745	12,366	379
Uniforms	8,500	7,816	684
Other Supplies and Materials	9,020	9,017	3
Insurance	7,900	7,821	79
Medical Supplies	42,680	39,937	2,743
Postal Charges	2,000	2,000	
Refunds	3,600	3,332	268
Registrations, Conferences, and Training	5,320	5,320	
Renewals and Repairs	6,500	4,952	1,548
Telephone	12,600	12,582	18
Utilities	7,500	7,028	472
Motor Vehicles	145,596	145,596	

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>EMERGENCY MEDICAL SERVICES</u>			
(Continued)			
<u>Protection to Persons and Property (Continued)</u>			
Other Equipment	\$ 18,202	\$ 10,921	\$ 7,281
Reserve for Transfers	137		137
<u>Administration</u>			
Fringe Benefits (Employer's Share):			
County Contributions-			
Social Security	44,418	43,958	460
Retirement	107,481	104,465	3,016
Employee Insurance - Health	38,234	37,945	289
Unemployment Compensation	3,000		3,000
Workers Compensation	24,974	21,427	3,547
Total Emergency Medical Services Fund	<u>\$ 1,189,781</u>	<u>\$ 1,151,383</u>	<u>\$ 38,398</u>
<u>REVOLVING FUND</u>			
<u>General Government</u>			
Economic Development:			
Special Projects	<u>\$ 21,739</u>	<u>\$ 9,801</u>	<u>\$ 11,938</u>
COMMUNITY DEVELOPMENT			
<u>BLOCK GRANT</u>			
<u>General Health and Sanitation</u>			
Water System:			
Water Project	<u>\$ 872,303</u>	<u>\$ 0</u>	<u>\$ 872,303</u>

SHELBY COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>SPECIAL FUND</u>			
<u>Debt Service</u>			
Borrowed Money (Notes):			
Interest on Lease-			
Simpsonville Sewer Project	\$ 29,827	\$ 25,059	\$ 4,768
U.S. 60 Water District (Rockbridge)	10,888	8,909	1,979
U.S. 60 Water District (Woodlawn)	5,005	4,240	765
Total Operating Budget	\$ 45,720	\$ 38,208	\$ 7,512
Other Financing Uses:			
* Principal on Lease-			
Simpsonville Sewer Project	15,000	15,000	
U.S. 60 Water District (Rockbridge)	10,000	10,000	
U.S. 60 Water District (Woodlawn)	3,000	3,000	
Total Special Fund	\$ 73,720	\$ 66,208	\$ 7,512
Total Operating Budget - All Funds	\$ 8,387,070	\$ 6,328,335	\$ 2,058,554
Other Financing Uses:			
* Principal on Lease-			
Simpsonville Sewer Project	15,000	15,000	
U.S. 60 Water District (Rockbridge)	10,000	10,000	
U.S. 60 Water District (Woodlawn)	3,000	3,000	
TOTAL BUDGET - ALL FUNDS	\$ 8,415,070	\$ 6,356,335	\$ 2,058,735

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SCHEDULE OF OTHER EXPENDITURES

SHELBY COUNTY
SCHEDULE OF OTHER EXPENDITURES

Fiscal Year Ended June 30, 1999

<u>Expenditure Items</u>	<u>Clear Creek Fund</u>
Shelby County Family Activities Center:	
Cost of Issuance	\$ 55,207
Construction	<u>1,456,625</u>
Totals	<u>\$ 1,511,832</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Bobby Stratton, Shelby County Judge/Executive
Members of the Shelby County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Shelby County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated March 7, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Shelby County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Shelby County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Bobby Stratton, Shelby County Judge/Executive
Members of the Shelby County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
March 7, 2000

COMMENT AND RECOMMENDATION

SHELBY COUNTY
COMMENT AND RECOMMENDATION

Fiscal Year Ended June 30, 1999

STATE LAWS AND REGULATIONS:

Competitive Bids Were Not Requested For The Purchase Of An Ambulance

Shelby County Fiscal Court purchased an ambulance without advertising for bids as required per KRS 424.260. KRS 424.260 requires bid advertisement for expenditures exceeding \$10,000. We recommend fiscal court in the future comply with this statute by advertising for bids on purchases of new or used merchandise that exceed \$10,000.

The County Judge's Response:

EMS director purchased demo ambulance and did not know it had to be bid.

PRIOR YEAR FINDINGS

Competitive Bids Were Not Requested For The Purchase Of An Ambulance

Shelby County Fiscal Court purchased an ambulance without advertising for bids as required per KRS 424.260. KRS 424.260 requires bid advertisement for expenditures exceeding \$10,000. We recommend fiscal court in the future comply with this statute by advertising for bids on purchases of new or used merchandise that exceed \$10,000.

The County Judge's Response:

We didn't know that a demo was considered to be a new vehicle.

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**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

SHELBY COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

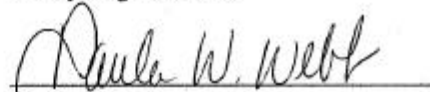
Appendix A

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND
SHELBY COUNTY FISCAL COURT

The Shelby County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Fund was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.


Name

County Judge/Executive


Name

County Treasurer